



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

IN VACATION.

Why Ham Released the Prisoner.—Hamilton Webster (called "Ham" for short) had just been elected sheriff of a county in one of the western states. He had received strict orders to keep no prisoner in solitary confinement. One evening he found himself in possession of but two prisoners, one of whom escaped during the night.

The next morning Ham opened the cell of the one remaining, a man arrested for horse stealing, and proceeded to kick him out, remarking: "Git out of here, you pieface! You stayed in to get me in trouble over that derved solitary confinement regulation, didn't ye!"—Success.

Not Guilty.—A person looking over the members of the bar, prefixed to a court calendar, wrote against the name of one who was of the bustling order, "Has been accused of possessing talents." Another seeing it, immediately wrote under, "Has been tried and acquitted."—National Corporation Reporter.

Wasted Effort.—Village constable (to villager who has been knocked down by passing motorcyclist): "You didn't see the number, but could you swear to the man?"

Villager: "I did; but I don't think 'e 'eard me."—Punch.

Between Lawyers.—"I won't defend a man whom I believe to be guilty."

"My boy, you mustn't set your judgment up against that of the majority. I have defended plenty of men whom I believed to be guilty, but the jury decided otherwise."—Louisville Courier Journal.

A Bad Trio.—An old offender was recently introduced to a new county justice as "John Timmins, alias Jones, alias Smith." "I'll try the two women first," said the justice. "Bring in Alice Jones."—National Corporation Reporter.

BOOK REVIEWS.

All book reviews are by the editor in chief unless otherwise expressly stated.

A Treatise on the Federal Corporation Tax Law, including therein a Commentary on the Act itself, an Appendix containing the Text of the Act, all Rules and Regulations of the Treasury Department relating in any way to the Act; Text of all Laws relating to the Collection, Remission and Refund of Internal Rev-

enue; Text applicable to the Administration of the Federal Corporation Tax Law, and Opinions of the Attorney-General bearing upon the Meaning of the Act. By Thomas Gold Frost, LL. D., Ph. D. of the New York City Bar, Author of General Treatise on the Law of Guaranty Insurance, The Incorporation and Organization of Corporations, etc. Albany, N. Y. Matthew Bender & Company. 1911. Price \$4.00.

The Federal Corporation Tax Law has come to stay, but the subject from a legal standpoint has received very little attention up to the present time. This book, therefore, is a valuable contribution to the law on the subject, as it contains not only the text of the law itself but a synopsis of all the rulings of the Treasury Department on the subject, the opinions of the Attorney General, and the decisions of the courts bearing thereon. An examination of the book convinces us that the volume should be upon the desk of every lawyer who is in any way connected with corporations, as well as of the corporation itself. In systematic arrangement and in thoroughness the book cannot well be surpassed, and that it is almost indispensable in the present condition of legal literature on the subject almost goes without saying.

The Lawyers' Reports Annotated—New Series; Book 33. Burdett A. Rich, Henry P. Farnham, Editors. 1911. Rochester, N. Y. The Lawyers' Co-Operative Publishing Company. Price \$4.00.

This new volume simply adds another valuable contribution to this excellent series. The note upon "Burden of Proof as to Contributory Negligence" is really an important contribution to the legal learning upon this important subject. It is a treatise, as well as a reference to cases, and lawyers will be surprised to see the different rules in the different states of this Union. The note as to the "Right of a riparian owner to restore stream which has changed its courses by natural causes to old channel" is of much novelty and interest. Of equal interest is the note on "Inheritance or succession tax on property covered by power of appointment." The first note in the volume on "The time for ascertaining member of class described as testator's 'heirs,' 'next of kin,' 'relations,' etc., to whom an estate is limited by way of remainder or executory gift," will prove interesting reading. The present volume is in every way up to date.

The Laws of England, being a complete statement of the whole law of England. By Right Honourable Earl of Halsbury, Lord High Chancellor of Great Britain, 1885-6, 1886-92, 1895-05. London. Volume 18. Butterworth & Company, 1112 Chestnut Street, Philadelphia, Pa.; and Lawyers' Co-Operative Publishing Company, Rochester, N. Y., sole agents for the United States. 1911. Price \$7.50 net.

When it is observed that the present volume includes in its subjects Judgments, Landlord and Tenant, and Libel and Slander, its value can be seen to extend to the profession in America as well as in England. A rapid examination of these titles shows that they are treated in the same lucid, terse, yet complete way that characterizes the entire work. Our admiration of this truly monumental addition to legal literature grows with the inspection of each volume, and we have gotten into the habit of examining it when any legal question upon which it touches comes up.